V. B. INDUSTRIES LIMITED

Regd. Office: P-27, Princep Street, 3rd Floor, Kolkata - 700 072

CIN: L51909WB1982PLC035222, Email: vbindustries1@gmail.com, Website: www.vbindustriesItd.in Statement of Un-Audited Financial Results for the Quarter & Six months ended 30th September 2024

Rs. in Lakhs

Sr. No.	Particulars	3 Months ended 30.09.2024	3 Months ended 30.06.2024	Corresponding 3 Months ended 30.09.2023	6 Months ended 30.09.2024	Corresponding 6 Months ended 30.09.2023	Year to date figures as on 31.03.2024
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
_	Revenue from Operations	-	ı	-	ı	-	171.900
II	Other Income	54.000	54.000	44.500	108.000	88.000	239.817
Ш	Total Income (I+II)	54.000	54.000	44.500	108.000	88.000	411.717
IV	Expenses			•		•	
	Cost of Material Consumed	-	-	-	-	-	-
	Purchases	-	1	-	1	-	-
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	_	-	_	_	_	359.790
	Employees Benefit Expenses	4.200	4.200	4.090	8.400	8.220	16.662
	Finance Costs	-	- 4.200	4.030	-	- 0.220	-
	Depreciation & Amortization Expenses	0.006	0.006	0.008	0.012	0.016	0.033
	Bad Debts written off	- 0.000	0.000	- 0.008	0.012	- 0.010	0.033
	Other Expenses	1.950	9.678	1.430	11.628	7.620	24.543
	Total Expenses (IV)	6.156	13.884	5.528	20.040	15.856	401.028
v	Profit / (Loss) before Tax & Exceptional Items (III-IV)	47.844	40.116	38.972	87.960	72.144	10.689
	Exceptional Items	- 47.044	40.110	- 36.372	- 87.900	- 72.144	10.089
	Profit / (Loss) before Tax (V–VI)	47.844	40.116	38.972	87.960	72.144	10.689
VIII	Tax Expenses	47.044	40.116	30.972	67.900	/2.144	10.009
VIII	Current	4.016	9.178	8.574	13.194	15.871	2.697
	Deferred Tax	4.010	9.176	0.374	13.194	13.671	
	Total Tax Expenses (VIII)	4.016	9.178	8.574	13.194	15.871	(0.185) 2.512
	Total Tax Expenses (VIII)	4.016	9.176	6.374	13.134	13.671	2.312
	Profit for the Period / Year from continuing operations (VII-VIII)	43.828	30.938	30.398	74.766	56.273	8.177
X	Other Comprehensive Income	-	-		-	-	-
	A. Items that will not be classified to Profit or Loss	-	-		-	-	-
	i) Remeasurements of the defined measurement plan	-	-		-	-	-
	ii) Income Tax relating to Items that will not be reclassified to Profit or Loss	-	-		-	-	-
	B. i) Items may be classified to Profit or Loss	-	-		-	-	-
	ii) Income Tax relating to Items that may be reclassified to						
	Profit or Loss	-	-		-	-	-
	Total other Comprehensive Income (X)	-	-		-	-	-
ΧI	Total Comprehensive Income for the Period / Year (IX+X)	43.828	30.938	30.398	74.766	56.273	8.177
XII	Paid-up Equity Share Capital (Face Value of Rs.10/-each)	1,310.800	1,310.800	1,310.800	1,310.800	1,310.800	1,310.800
XIII	Other Equity	-			8,280.557		8,205.791
XIV	Earnings per Share (Face Value of Rs.10/- each)						
	a) Basic	0.334	0.236	0.232	0.570	0.429	0.062
	b) Diluted	0.334	0.236	0.232	0.570	0.429	0.062

Notes:

- 1. As per Indian Accounting Standard (Ind AS) 108 "Operating Segment", the Company's business falls within a single business segment viz. "Finance & Investments" and thus Segmental Report for the Quarter is not applicable to the Company.
- 2. Above results were reviewed and recommended by Audit Committee taken on record by Board of Directors in their Meeting held on November 11, 2024
- 3. Previous period figure have been regrouped/rearranged wherever necessary, to correspond with the current period / year classification / disclosures.
- 4. These results have been prepared in accordance with the Indian Accounting Standards (referred to as "Ind-AS") 34 Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time.
- 5. The Statutory Auditors have carried Limited Review for above Financial Results.
- 6. Balance in the account of Trade Payable, Trade Receivable, Loans and advances and Other Financial Liabilities are subject to confirmation/reconciliation. If any, The management does not expect any material adjustments in respect of the same effecting the Financial Statement on such reconciliation/adjustment.

For V. B. Industries Limited Sd/-

Gwal Das Vyas Managing Director

Date: November 11, 2024

Place: Kolkata

V. B. INDUSTRIES LIMITED

Statement of Assets & Liabilities

(₹ In Lakhs)

Particulars	ASSETS Non-Current Assets Property, Plant and Equipment Financial Assets Income Tax Assets Deferred Tax Assets Deferred Tax Assets Total Non-Current Assets Non-current investments Trade Receivables, Non-Current Other Non-Current Financial Assets Total Non-Current Assets Gross Non-Current Assets Current Assets Inventories Inventories Inventories Inventories Financial Assets Current Investments Trade Receivables Cash & Cash Equivalents Bank Balances Short Term Loans & Advances Other Financial Assets Other Current Assets Total Non-Current Assets Total Financial Liabilities Long Term Borrowings Long Term Borrowings Long Term Provisions Trade Payables Other Non Current Liabilities Financial Liabilities Financial Liabilities Short Term Borrowings Trade Payables Other Financial Liabilities Short Term Borrowings Trade Payables Other Financial Liabilities Short Term Borrowings Trade Payables Other Financial Liabilities Short Term Provisions Trade Payables Other Financial Liabilities Short Term Provisions Trade Payables Other Financial Liabilities Other Financial Liabilities Short Term Provisions Trade Payables Other Financial Liabilities Other Current Liabilities Short Term Provisions Trade Payables Other Financial Liabilities Other Current Tax Liabilities	\t		
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Deferred Tax Assets	Deferred Tax Assets	_	_	
Total Non-Current Assets	Total Non-Current Assets	_	_	
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Trade Receivables, Non-Current	Trade Receivables, Non-Current Loans, Non-Current Other Non-Current Financial Assets Total Non-Current Financial Assets Deferred Tax Assets Other Non-Current Assets Gross Non-Current Assets Current Assets Inventories Inventories Financial Assets Current Investments Trade Receivables Cash & Cash Equivalents Bank Balances Short Term Loans & Advances Other Financial Assets Total Non-Current Assets EQUITY & LIABILITIES Equity Equity Share Capital Reserves & Surplus Money Received against Share Warrants Total Equity Share Application Money Pending Allotment LIABILITIES Non Current Liabilities Financial Liabilities (Net) Other Non Current Liabilities (Net) Other Non Current Liabilities Financial Liabilities (Net) Other Non Current Liabilities Financial Liabilities Short Term Borrowings Trade Payables Other Financial Liabilities Other Financial Liabilities Short Term Provisions Current Tax Liabilities Other Financial Liabilities Short Term Provisions Current Tax Liabilities (Net) Other Current Liabilities			
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Current Assets	Current Assets Inventories Financial Assets Current Investments Trade Receivables Cash & Cash Equivalents Bank Balances Short Term Loans & Advances Other Financial Assets Total Non-Current Assets	_	_	
Current Assets Inventories Financial Assets Current Investments Trade Receivables Cash & Cash Equivalents Bank Balances Other Financial Assets Other Financial Assets Other Financial Assets Other Financial Assets Other Current Assets Total Non-Current Assets Equity Equity Share Capital Reserves & Surplus Money Received against Share Warrants Total Equity Share Application Money Pending Allotment LIABILITIES Non Current Liabilities Financial Liabilities Financial Liabilities (Net) Deferred Tax Liabilities (Net) Deferred Tax Liabilities (Net) Deferred Tax Liabilities Financial Liabilities Financial Liabilities Financial Liabilities Current Tax Liabilities (Net) Deferred Tax Liabilities (Net) Deferred Tax Liabilities Financial Liabilitie	Current Assets Inventories Financial Assets Current Investments Trade Receivables Cash & Cash Equivalents Bank Balances Short Term Loans & Advances Other Financial Assets Other Current Assets Total Non-Current Assets	_	_	
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Current Investments Trade Receivables Cash & Cash Equivalents Bank Balances Short Term Loans & Advances Other Financial Assets Other Current Assets Total Non-Current Assets Equity Equity Share Capital Reserves & Surplus Money Received against Share Warrants Total Equity Share Application Money Pending Allotment LIABILITIES Financial Liabilities Financial Liabilities (Net) Deferred Tax Liabilities (Net) Other Non Current Liabilities Financial Liabilities Total Non-Current Liabilities Total Non-Current Liabilities Financial Liabilities Total Financial Liabilities Total Non-Current Liabilities Financial Share S	Current Investments Trade Receivables Cash & Cash Equivalents Bank Balances Short Term Loans & Advances Other Financial Assets Other Current Assets Total Non-Current Assets Total Assets Total Assets Equity & LIABILITIES Equity Equity Share Capital Reserves & Surplus Money Received against Share Warrants Total Equity Share Application Money Pending Allotment LIABILITIES Non Current Liabilities Financial Liabilities Long Term Borrowings Long Term Provisions Trade Payables Current Tax Liabilities (Net) Deferred Tax Liabilities (Net) Other Non Current Liabilities Financial Liabilities Financial Liabilities Short Term Borrowings Trade Payables Other Financial Liabilities Short Term Borrowings Trade Payables Other Financial Liabilities Short Term Borrowings Trade Payables Other Financial Liabilities Short Term Provisions Current Tax Liabilities (Net) Other Current Tax Liabilities Other Financial Liabilities Short Term Provisions Current Tax Liabilities (Net) Other Current Liabilities (Net) Other Current Liabilities	71.500	131.300	
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Cash & Cash Equivalents Bank Balances Short Term Loans & Advances Other Financial Assets Other Current Assets Total Non-Current Assets Total Assets	Cash & Cash Equivalents Bank Balances Short Term Loans & Advances Other Financial Assets Other Current Assets Total Non-Current Assets	_	_	
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Short Term Loans & Advances Other Financial Assets Other Current Assets Other Current Assets Total Non-Current Assets Total Assets 10,293.014 10,319.706 EQUITY & LIABILITIES Equity Equity Share Capital	Short Term Loans & Advances Other Financial Assets Other Current Assets Total Non-Current Assets			
Other Financial Assets Other Current Assets Total Non-Current Assets	Other Financial Assets Other Current Assets Total Non-Current Assets Total Assets	2.032	2.800	
Other Current Assets Total Non-Current Assets Total Assets	Total Non-Current Assets 23 Total Assets 10,293 EQUITY & LIABILITIES Equity Equity Share Capital 1,31 Reserves & Surplus 8,28 Money Received against Share Warrants Total Equity 9,59 Share Application Money Pending Allotment LIABILITIES Non Current Liabilities Financial Liabilities Long Term Borrowings Long Term Provisions Trade Payables Current Tax Liabilities (Net) Deferred Tax Liabilities (Net) Other Non Current Liabilities Total Non-Current Liabilities Financial Liabilities Total Non-Current Liabilities Financial Liabilities Short Term Borrowings Trade Payables Other Financial Liabilities Other Financial Liabilities Short Term Provisions Current Tax Liabilities (Net) Other Current Liabilities 4	- 160	20.621	
Total Non-Current Assets 232.918 226.970 Total Assets 10,293.014 10,319.706 EQUITY & LIABILITIES Equity Equity Share Capital 1,310.795 1,310.795 Reserves & Surplus 8,280.557 8,253.887 Money Received against Share Warrants	Total Non-Current Assets 23 Total Assets	20.400	29.021	
Total Assets	Total Assets	22.010	226.070	
EQUITY & LIABILITIES Equity Equity Share Capital 1,310.795 1,310.795 Reserves & Surplus 8,280.557 8,253.887 Money Received against Share Warrants	EQUITY & LIABILITIES Equity Equity Share Capital Reserves & Surplus Money Received against Share Warrants Total Equity 9,59 Share Application Money Pending Allotment LIABILITIES Non Current Liabilities Financial Liabilities Long Term Borrowings Long Term Provisions Trade Payables Current Tax Liabilities (Net) Deferred Tax Liabilities (Net) Other Non Current Liabilities Total Non-Current Liabilities Total Non-Current Liabilities 57 Current Liabilities Financial Liabilities Short Term Borrowings Trade Payables Other Financial Liabilities 7 Short Term Provisions Current Tax Liabilities (Net) Other Current Liabilities 4			
Equity Equity Share Capital Reserves & Surplus Reserves & Surplus Money Received against Share Warrants Total Equity Share Application Money Pending Allotment LIABILITIES Non Current Liabilities Financial Liabilities Long Term Borrowings Long Term Provisions Trade Payables Current Tax Liabilities (Net) Deferred Tax Liabilities (Net) Other Non Current Liabilities Total Non-Current Liabilities Financial Liabilities (Net) Other Non Current Liabilities Financial Liabilities Financial Liabilities Financial Liabilities Financial Liabilities Financial Liabilities Financial Liabilities Financial Liabilities Financial Liabilities Financial Liabilities Financial Liabilities Trade Payables Financial Payables	Equity Equity Share Capital Reserves & Surplus Money Received against Share Warrants Total Equity 9,59 Share Application Money Pending Allotment LIABILITIES Non Current Liabilities Financial Liabilities Long Term Borrowings Long Term Provisions Trade Payables Current Tax Liabilities (Net) Deferred Tax Liabilities (Net) Other Non Current Liabilities Financial Liabilities Financial Liabilities Short Term Borrowings Trade Payables Other Financial Liabilities Other Financial Liabilities Other Financial Liabilities Other Financial Liabilities Current Tax Liabilities Other Financial Liabilities Other Current Liabilities Other Current Liabilities Author Start	3.014	10,319.700	
Equity Share Capital Reserves & Surplus Reserves & Surplus Money Received against Share Warrants Total Equity Share Application Money Pending Allotment LIABILITIES Non Current Liabilities Financial Liabilities Long Term Borrowings Long Term Provisions Trade Payables Current Tax Liabilities (Net) Deferred Tax Liabilities (Net) Other Non Current Liabilities Total Non-Current Liabilities Financial Liabilities Current Tax Liabilities (Net) Total Non-Current Liabilities Financial Liabilities Trade Payables Trade Payables	Equity Share Capital Reserves & Surplus Money Received against Share Warrants Total Equity 9,59 Share Application Money Pending Allotment LIABILITIES Non Current Liabilities Financial Liabilities Long Term Borrowings Long Term Provisions Trade Payables Current Tax Liabilities (Net) Deferred Tax Liabilities (Net) Other Non Current Liabilities Financial Liabilities Financial Liabilities Short Term Borrowings Trade Payables Other Financial Liabilities Other Financial Liabilities Other Financial Liabilities Other Term Provisions Current Tax Liabilities (Net) Other Current Liabilities Other Current Liabilities			
Reserves & Surplus Money Received against Share Warrants Total Equity Share Application Money Pending Allotment LIABILITIES Non Current Liabilities Financial Liabilities Long Term Borrowings Long Term Provisions Trade Payables Current Tax Liabilities (Net) Deferred Tax Liabilities (Net) Other Non Current Liabilities Total Non-Current Liabilities Total Non-Current Liabilities Financial Liabilities Financial Liabilities Financial Liabilities Financial Liabilities Financial Liabilities Financial Liabilities Trade Payables Financial Payables Financial Liabilities Financial	Reserves & Surplus Money Received against Share Warrants Total Equity 9,59 Share Application Money Pending Allotment LIABILITIES Non Current Liabilities Financial Liabilities Long Term Borrowings Long Term Provisions Trade Payables Current Tax Liabilities (Net) Deferred Tax Liabilities (Net) Other Non Current Liabilities Total Non-Current Liabilities 57 Current Liabilities Financial Liabilities Short Term Borrowings Trade Payables Other Financial Liabilities Other Financial Liabilities Short Term Provisions Current Tax Liabilities (Net) Other Current Liabilities (A	10.705	1 210 705	
Money Received against Share Warrants	Money Received against Share Warrants Total Equity 9,59 Share Application Money Pending Allotment LIABILITIES Non Current Liabilities Financial Liabilities Long Term Borrowings Long Term Provisions Trade Payables Current Tax Liabilities (Net) Deferred Tax Liabilities (Net) Other Non Current Liabilities Total Non-Current Liabilities 57 Current Liabilities Financial Liabilities Short Term Borrowings Trade Payables Other Financial Liabilities 7 Short Term Provisions Current Tax Liabilities (Net) Other Current Liabilities 4		•	
Total Equity 9,591.352 9,564.682 Share Application Money Pending Allotment LIABILITIES Non Current Liabilities Financial Liabilities Long Term Borrowings Long Term Provisions Trade Payables Current Tax Liabilities (Net) Deferred Tax Liabilities (Net) Other Non Current Liabilities Total Non-Current Liabilities Current Liabilities Financial Liabilities Financial Liabilities Short Term Borrowings Trade Payables	Total Equity 9,59 Share Application Money Pending Allotment LIABILITIES Non Current Liabilities Financial Liabilities Long Term Borrowings Long Term Provisions Trade Payables Current Tax Liabilities (Net) Deferred Tax Liabilities (Net) Other Non Current Liabilities Total Non-Current Liabilities 57 Current Liabilities Financial Liabilities Short Term Borrowings Trade Payables Other Financial Liabilities 7 Short Term Provisions Current Tax Liabilities (Net) Other Current Liabilities 4	30.337	8,233.887	
Share Application Money Pending Allotment LIABILITIES Non Current Liabilities Financial Liabilities Long Term Borrowings Long Term Provisions Trade Payables Current Tax Liabilities (Net) Deferred Tax Liabilities (Net) Other Non Current Liabilities Total Non-Current Liabilities Current Liabilities Financial Liabilities Financial Liabilities Short Term Borrowings Trade Payables	Share Application Money Pending Allotment LIABILITIES Non Current Liabilities Financial Liabilities Long Term Borrowings Long Term Provisions Trade Payables Current Tax Liabilities (Net) Deferred Tax Liabilities (Net) Other Non Current Liabilities Total Non-Current Liabilities Financial Liabilities Short Term Borrowings Trade Payables Other Financial Liabilities 7 Short Term Provisions Current Tax Liabilities (Net) Other Current Liabilities 4	-	0.504.602	
LIABILITIES Non Current Liabilities Financial Liabilities Long Term Borrowings Long Term Provisions Trade Payables Current Tax Liabilities (Net) Deferred Tax Liabilities (Net) Other Non Current Liabilities Financial Liabilities Financial Liabilities Short Term Borrowings Trade Payables	LIABILITIES Non Current Liabilities Financial Liabilities Long Term Borrowings Long Term Provisions Trade Payables Current Tax Liabilities (Net) Deferred Tax Liabilities (Net) Other Non Current Liabilities Total Non-Current Liabilities Financial Liabilities Short Term Borrowings Trade Payables Other Financial Liabilities 7 Short Term Provisions Current Tax Liabilities (Net) Other Current Liabilities 4	11.352	9,564.682	
Non Current Liabilities Financial Liabilities Long Term Borrowings Long Term Provisions Trade Payables Current Tax Liabilities (Net) Deferred Tax Liabilities (Net) Other Non Current Liabilities Total Non-Current Liabilities Financial Liabilities Short Term Borrowings Trade Payables Finade Payables Financial Liabilities	Non Current Liabilities Financial Liabilities Long Term Borrowings Long Term Provisions Trade Payables Current Tax Liabilities (Net) Deferred Tax Liabilities (Net) Other Non Current Liabilities Total Non-Current Liabilities Financial Liabilities Short Term Borrowings Trade Payables Other Financial Liabilities 7 Short Term Provisions Current Tax Liabilities (Net) Other Current Liabilities 4	_	_	
Non Current Liabilities Financial Liabilities Long Term Borrowings Long Term Provisions Trade Payables Current Tax Liabilities (Net) Deferred Tax Liabilities (Net) Other Non Current Liabilities Total Non-Current Liabilities Financial Liabilities Short Term Borrowings Trade Payables Finade Payables Financial Liabilities	Non Current Liabilities Financial Liabilities Long Term Borrowings Long Term Provisions Trade Payables Current Tax Liabilities (Net) Deferred Tax Liabilities (Net) Other Non Current Liabilities Total Non-Current Liabilities Financial Liabilities Short Term Borrowings Trade Payables Other Financial Liabilities 7 Short Term Provisions Current Tax Liabilities (Net) Other Current Liabilities 4			
Financial Liabilities	Financial Liabilities Long Term Borrowings Long Term Provisions Trade Payables Current Tax Liabilities (Net) Deferred Tax Liabilities (Net) Other Non Current Liabilities Total Non-Current Liabilities Financial Liabilities Short Term Borrowings Trade Payables Other Financial Liabilities 7 Short Term Provisions Current Tax Liabilities (Net) Other Current Liabilities (Aet)			
Long Term Borrowings	Long Term Borrowings Long Term Provisions Trade Payables Current Tax Liabilities (Net) Deferred Tax Liabilities (Net) Other Non Current Liabilities Total Non-Current Liabilities Financial Liabilities Short Term Borrowings Trade Payables Other Financial Liabilities Short Term Provisions Current Tax Liabilities (Net) Other Current Liabilities (Aet)			
Long Term Provisions	Long Term Provisions Trade Payables Current Tax Liabilities (Net) Deferred Tax Liabilities (Net) Other Non Current Liabilities Total Non-Current Liabilities Current Liabilities Financial Liabilities Short Term Borrowings Trade Payables Other Financial Liabilities 7 Short Term Provisions Current Tax Liabilities (Net) Other Current Liabilities 4	_	-	
Trade Payables 571.040 600.500 Current Tax Liabilities (Net)	Trade Payables Current Tax Liabilities (Net) Deferred Tax Liabilities (Net) Other Non Current Liabilities Total Non-Current Liabilities 57 Current Liabilities Financial Liabilities Short Term Borrowings Trade Payables Other Financial Liabilities 7 Short Term Provisions Current Tax Liabilities (Net) 1 Other Current Liabilities 4	_	_	
Current Tax Liabilities (Net)	Current Tax Liabilities (Net) Deferred Tax Liabilities (Net) Other Non Current Liabilities Total Non-Current Liabilities 57 Current Liabilities Financial Liabilities Short Term Borrowings Trade Payables Other Financial Liabilities 7 Short Term Provisions Current Tax Liabilities (Net) 1 Other Current Liabilities 4			
Deferred Tax Liabilities (Net) 0.016 0.204 Other Non Current Liabilities	Deferred Tax Liabilities (Net) Other Non Current Liabilities Total Non-Current Liabilities 57 Current Liabilities Financial Liabilities Short Term Borrowings Trade Payables Other Financial Liabilities 7 Short Term Provisions Current Tax Liabilities (Net) 1 Other Current Liabilities 4	71.040	600.500	
Other Non Current Liabilities	Other Non Current Liabilities Total Non-Current Liabilities 57 Current Liabilities Financial Liabilities Short Term Borrowings Trade Payables Other Financial Liabilities 7 Short Term Provisions Current Tax Liabilities (Net) 1 Other Current Liabilities 4	_		
Total Non-Current Liabilities 571.056 600.704 Current Liabilities Financial Liabilities Short Term Borrowings Trade Payables	Total Non-Current Liabilities 57 Current Liabilities Financial Liabilities Short Term Borrowings Trade Payables Other Financial Liabilities 7 Short Term Provisions Current Tax Liabilities (Net) 1 Other Current Liabilities 4	0.016	0.204	
Current LiabilitiesFinancial LiabilitiesShort Term BorrowingsTrade Payables	Current Liabilities Financial Liabilities Short Term Borrowings Trade Payables Other Financial Liabilities 7 Short Term Provisions Current Tax Liabilities (Net) Other Current Liabilities	-	_	
Financial Liabilities – – – Short Term Borrowings – – – Trade Payables – – –	Financial Liabilities Short Term Borrowings Trade Payables Other Financial Liabilities 7 Short Term Provisions Current Tax Liabilities (Net) Other Current Liabilities	71.056	600.704	
Short Term Borrowings – – – Trade Payables – – –	Short Term Borrowings Trade Payables Other Financial Liabilities 7 Short Term Provisions Current Tax Liabilities (Net) 1 Other Current Liabilities 4			
Trade Payables – – –	Trade Payables Other Financial Liabilities 7 Short Term Provisions Current Tax Liabilities (Net) 1 Other Current Liabilities 4	-	-	
	Other Financial Liabilities 7 Short Term Provisions Current Tax Liabilities (Net) 1 Other Current Liabilities 4	-	_	
Other Financial Liabilities 70.944	Short Term Provisions Current Tax Liabilities (Net) 1 Other Current Liabilities 4	-	_	
Other Financial Liabilities 70.044 -	Current Tax Liabilities (Net) 1 Other Current Liabilities 4	70.844	_	
Short Term Provisions – – –	Other Current Liabilities 4	-	_	
Current Tax Liabilities (Net) 13.194 19.258		13.194	19.258	
Other Current Liabilities 46.568 135.062		46.568	135.062	
	Total Current Liabilities 13		154.320	
			755.024	
	Total Equity & Liabilities 10,293		10,319.706	

V. B. INDUSTRIES LIMITED

Cash Flow Statement for the Half Year Ended 30 September 2024

(Rs. In Lakhs)

		As At	As At
Particulars		30.09.2024	30.09.2023
Cash Flow from/(used in) Operating Activities		3010312021	3010312023
Profit before Tax		87.960	72.144
Adjustment for:			
Deferred Revenue Expenditure		-	_
Depreciation and Amortization		0.012	0.016
Operating Profit before Working Capital Changes		87.972	72.160
Movement in Working Capital:			
Decrease/(Increase) in Trade Receivables		0.800	1.000
Decrease/(Increase) in Inventories		-	_
Decrease/(Increase) in Loans & Advances		(93.511)	(99.705)
Decrease/(Increase) in Current Assets		-	-
Decrease/(Increase) in Other Current Assets		0.100	1.438
Decrease/(Increase) in Trade Payable		-	4.000
Decrease/(Increase) in Financial Liabilities		3.000	(26.375)
Increase/(Decrease)in Other Current Liabilities & Provisions		20.969	1.109
Cash Generated/(used) in Operations		19.330	(46.373)
Income Tax earlier year		(13.194)	(15.871)
Extra Ordinary Items		_	_
Net Cash From Operating Activities	(A)	6.136	(62.244)
Cash Flow from/(used) Investing Activities			
Decrease/(Increase) In Fixed Assets		-	-
Decrease/(Increase) In Non Current Assets		-	-
Deferred Tax Assets		-	-
Adjustment for Fair value Loss/Gain		-	-
(Increase)/decrease in Depreciation and Amortization		-	(0.016)
Cash Generated/(used) in Investing Activities	(B)	-	(0.016)
Cash Flow Financing Activities			
Purchase/Sale of Fixed Assets		_	_
Net Cash used in Financing Activities	(C)	-	_
Net Increase/(decrease) in Cash and Cash Equivalents	(A+B+C)	6.136	(62.260)
Total Cash and Cash Equivalent at beginning of year		4.014	65.309
Total Cash and Cash Equivalent at end of year		10.150	3.049
Net increase/(decrease) as disclosed above		(6.136)	62.260
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